

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Scott County School District 1 (7230)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$89,359	\$0	n/a	n/a	-100%
	11100 Regular Programs; Elementary	\$1,352,320	\$2,099,698	\$2,164,122	\$2,558,495	89%	22%	18%
	11200 Regular Programs; Middle/Junior High	\$770,549	\$1,045,387	\$1,011,084	\$1,140,525	48%	9%	13%
	11300 Regular Programs; High School	\$856,346	\$1,324,976	\$1,344,566	\$1,580,865	85%	19%	18%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$23,328	\$0	\$0	n/a	-100%	n/a
	11590 Other Vocational Education Programs	\$16,047	\$0	\$0	\$0	-100%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$0	\$36,009	\$32,845	\$25,235	n/a	-30%	-23%
	12100 2007 Account Code - Gifted and Talented	\$17,547	\$8,276	\$3,149	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$14,357	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$171,468	\$158,772	\$183,396	\$172,458	1%	9%	-6%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$298	\$934	\$480	n/a	61%	-49%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$119	\$608	n/a	n/a	410%
	12350 Physical Impairment; Homebound	\$31	\$222	\$218	\$2,363	> 500%	> 500%	> 500%
	12510 Culturally Different; Communication Disorders	\$44,248	\$10,838	\$23,062	\$2,173	-95%	-80%	-91%
	12520 Culturally Different; Compensatory	\$315,702	\$106,105	\$100,938	\$119,981	-62%	13%	19%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$64,051	\$46,012	\$53,975	\$24,598	-62%	-47%	-54%
	12610 Learning Disability	\$0	\$0	\$0	\$27,889	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$78,363	\$250,860	\$221,314	\$228,987	192%	-9%	3%
	12900 Other Special Programs	\$8,059	\$49,395	\$28,950	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$37,040	\$76,458	\$67,499	\$53,546	45%	-30%	-21%
	14300 Summer School Programs; High School	\$8,968	\$61,818	\$34,684	\$53,397	495%	-14%	54%
	16100 Remediation Testing	\$15,705	\$0	\$0	\$0	-100%	n/a	n/a
	16200 Preventive Remediation	\$0	\$1,225	\$22,285	\$11,884	n/a	> 500%	-47%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$36,269	\$37,098	\$48,061	\$81,825	126%	121%	70%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$364,575	\$43,314	\$35,074	\$51,551	-86%	19%	47%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$410,309	\$448,479	\$627,522	n/a	53%	40%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$6,886	\$8,785	\$8,257	\$7,823	14%	-11%	-5%
	22220 Library/Media Services; School Library	\$157,963	\$216,106	\$202,306	\$220,827	40%	2%	9%
	22230 Library/Media Services; Audiovisual	\$6,342	\$486	\$560	\$1,127	-82%	132%	101%
	22240 Library/Media Services; Educational Television	\$3,495	\$11,573	\$889	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$15,645	\$1,645	\$35,817	\$9,397	-40%	471%	-74%
	22290 Library/Media Services; Other Educational Media Services	\$1,015	\$10,506	\$10,474	\$10,222	> 500%	-3%	-2%
	24100 Office of The Principal	\$350,681	\$494,407	\$556,853	\$608,828	74%	23%	9%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$85,721	\$144,210	\$70,605	\$141,850	65%	-2%	101%
	26497 2007 Account Code - Teachers Retirement Fund	\$167,086	\$304,786	\$328,033	\$166,772	0%	-45%	-49%
<b>Student Academic Achievement Total</b>		<b>\$4,952,121</b>	<b>\$6,982,902</b>	<b>\$7,127,903</b>	<b>\$7,945,585</b>	<b>60%</b>	<b>14%</b>	<b>11%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$47,210	\$63,541	\$81,557	\$62,408	32%	-2%	-23%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$310	\$0	\$871	\$0	-100%	n/a	-100%
	21220 Guidance Services; Counseling Services	\$133,729	\$31,734	\$20,960	\$25,600	-81%	-19%	22%
	21290 Guidance Services; Other Guidance Services	\$0	\$1,732	\$0	\$2,282	n/a	32%	n/a
	21340 Health Services; Nurse Services	\$21,944	\$34,121	\$40,854	\$43,334	97%	27%	6%
	22110 Improvement of Instruction; Service Area Direction	\$38,233	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$75,380	\$96,115	\$52,162	\$30,502	-60%	-68%	-42%
	22130 Improvement of Instruction; Instructional Staff Training	\$46,151	\$17,896	\$25,172	\$23,480	-49%	31%	-7%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,202	\$0	\$0	\$0	-100%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$57,257	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$40,258	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,750	\$10,000	\$10,000	\$10,000	-7%	0%	0%
	23120 Board of Education; Service Area Assistants	\$27,965	\$0	\$0	\$0	-100%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$141,483	\$341,890	\$383,298	\$460,390	225%	35%	20%
	25750 Personnel Services; Health Services	\$1,804	\$8,507	\$1,100	\$1,818	1%	-79%	65%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$21,239	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$78,720	\$100,290	\$74,730	n/a	-5%	-25%

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Scott County School District 1 (7230)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$53,341	\$65,644	\$90,281	n/a	69%	38%
<b>Student Instructional Support Total</b>		<b>\$547,162</b>	<b>\$737,597</b>	<b>\$781,911</b>	<b>\$943,581</b>	<b>72%</b>	<b>28%</b>	<b>21%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$4,000	\$300	\$200	\$1,085	-73%	262%	443%
	23160 Board of Education; Promotion Expenses	\$2,241	\$2,999	\$2,874	\$3,786	69%	26%	32%
	23230 Executive Administration; Staff Relations and Negotiations	\$6,328	\$10,989	\$849	\$179,374	> 500%	> 500%	> 500%
	25160 Fiscal Services; Financial Accounting	\$1,863	\$2,080	\$0	\$1,040	-44%	-50%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$2,642	\$566	\$1,296	\$235	-91%	-59%	-82%
	25195 Other Fiscal Services; Bank Account Service Charge	\$30	\$0	\$2,095	\$0	-100%	n/a	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$0	\$100	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$590,802	\$1,101,792	\$1,118,471	\$1,295,456	119%	18%	16%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$27,105	\$19,466	\$7,564	\$10,062	-63%	-48%	33%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$28,426	\$79,774	\$53,001	\$93,657	229%	17%	77%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,156	\$25,048	\$10,117	\$26,312	268%	5%	160%
	26600 Operation and Maintenance of Plant Services; Security Services	\$24,454	\$24,872	\$24,112	\$29,030	19%	17%	20%
	26700 Operation and Maintenance of Plant Services; Insurance	\$34,694	\$107,284	\$84,834	\$84,269	143%	-21%	-1%
	27100 Student Transportation; Vehicle Operation	\$36,461	\$274,645	\$208,308	\$240,693	> 500%	-12%	16%
	27200 Student Transportation; Monitoring Services	\$8,254	\$16,856	\$18,128	\$19,508	136%	16%	8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$14,956	\$65,061	\$49,851	\$71,508	378%	10%	43%
	27400 Student Transportation; Purchase of School Buses	\$0	\$97,228	\$210,680	\$239,093	n/a	146%	13%
	27500 Student Transportation; Insurance on Buses	\$6,515	\$29,698	\$25,480	\$24,416	275%	-18%	-4%
	27700 Student Transportation; Contracted Transportation Services	\$159,159	\$25,543	\$27,846	\$15,464	-90%	-39%	-44%
	31200 Food Services Operations; Food Preparation and Dispensing	\$214,090	\$292,504	\$307,101	\$340,350	59%	16%	11%
	31400 Food Services Operations; Food Purchases	\$159,404	\$321,424	\$349,829	\$335,786	111%	4%	-4%
	31900 Other Food Services	\$0	\$2,165	\$3,836	\$1,505	n/a	-30%	-61%
	33200 Community Recreation	\$13,507	\$15,007	\$9,149	\$11,515	-15%	-23%	26%
	33400 Athletic Coaches	\$90,604	\$114,546	\$120,420	\$142,110	57%	24%	18%
	33500 Welfare Activities Services	\$0	\$35,298	\$33,155	\$30,600	n/a	-13%	-8%
	33990 Other Community Services; Other	\$46,653	\$6,139	\$3,924	\$9,482	-80%	54%	142%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$22,149	\$0	\$0	\$0	-100%	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$1,501,494</b>	<b>\$2,671,281</b>	<b>\$2,673,118</b>	<b>\$3,206,434</b>	<b>114%</b>	<b>20%</b>	<b>20%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$235,776	\$229,182	\$13,324	\$397	-100%	-100%	-97%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$31,909	\$442,687	\$25,938	\$28,578	-10%	-94%	10%
	43000 Facilities Acquisition and Construction; Professional Services	\$145,257	\$0	\$1,012	\$13,336	-91%	n/a	> 500%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$11,539	\$0	n/a	n/a	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$177,563	\$29,700	n/a	n/a	-83%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$75,000	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$48,146	\$23,039	\$9,707	n/a	-80%	-58%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$247,291	\$149,888	\$82,979	n/a	-66%	-45%
	51100 Debt Services; Principal on Debt; Bonds	\$40,000	\$157,346	\$155,453	\$163,210	308%	4%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$4,300	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$406,996	\$424,787	\$445,005	n/a	9%	5%
	54100 2007 Account Code - Veterans' Memorial Fund	\$0	\$11,400	\$11,300	\$11,200	n/a	-2%	-1%
	54200 2007 Account Code - Common School Fund	\$58,061	\$884,425	\$834,704	\$816,765	> 500%	-8%	-2%
<b>Nonoperational Total</b>		<b>\$515,303</b>	<b>\$2,427,472</b>	<b>\$1,828,548</b>	<b>\$1,675,876</b>	<b>225%</b>	<b>-31%</b>	<b>-8%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$60,469	\$90,316	\$102,627	\$59,484	-2%	-34%	-42%
	26492 2007 Account Code - Social Security	\$388,276	\$516,203	\$525,805	\$263,587	-32%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$28,747	\$48,428	\$41,546	\$17,372	-40%	-64%	-58%
	26494 2007 Account Code - Group Insurance	\$271,691	\$471,339	\$358,227	\$230,180	-15%	-51%	-36%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$8,841	\$4,997	\$1,049	n/a	-88%	-79%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,282,799	\$125,158	\$82,179	n/a	-94%	-34%

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Scott County School District 1 (7230)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>prorated Total</b>		<b>\$749,183</b>	<b>\$2,417,928</b>	<b>\$1,158,361</b>	<b>\$653,852</b>	<b>-13%</b>	<b>-73%</b>	<b>-44%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$5,550,356	\$9,121,096	\$8,047,385	\$8,463,713	52%	-7%	5%	67.2%	59.9%	59.3%	58.7%
<b>Student Instructional Support</b>	\$614,928	\$838,702	\$874,988	\$995,057	62%	19%	14%	7.4%	5.5%	6.4%	6.9%
<b>Overhead and Operational Nonoperational</b>	\$1,584,676	\$2,849,909	\$2,818,920	\$3,290,682	108%	15%	17%	19.2%	18.7%	20.8%	22.8%
<b>Nonoperational</b>	\$515,303	\$2,427,472	\$1,828,548	\$1,675,876	225%	-31%	-8%	6.2%	15.9%	13.5%	11.6%
<b>Grand Total</b>	<b>\$8,265,262</b>	<b>\$15,237,179</b>	<b>\$13,569,840</b>	<b>\$14,425,328</b>	<b>75%</b>	<b>-5%</b>	<b>6%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>74.6%</b>	<b>65.4%</b>	<b>65.8%</b>	<b>65.6%</b>